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NYSI: Croup, Inc. | 20 Hroad Street New York, New York 10005 t 212,656.5026 | f 212,656.589.1 pmadholinyse.com

YSE Group

January 19, 2007

Mr. Brian Johnson Branch Chief Securities and Exchange Commission Branch of Filer Support 2 Rodm 2531 100 F Street, NE Washington, DC 20549



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Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, HealthShares™, Inc. Shares of beneficial interest, \$0.0001 par value per share for the below stated issues. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on January 19, 2007. Tentative listing date - January 23, 2007.

PROCESSED HealthShares™ Asian Health Exchange-Traded Fund HealthShares™ Autoimmune-Inflammation Exchange Traded Fund JAN 2 3 2007 HealthShares™ Cancer Exchange-Traded Fund HealthShares™ Cardio Devices Exchange-Traded Fund HealthShares™ Cardiology Exchange-Traded Fund FINANCIAL HealthShares™ Dermatology and Wound Care Exchange-Traded Fund HealthShares™ Diagnostics Exchange-Traded Fund HealthShares™ Emerging Cancer Exchange-Traded Fund HealthShares™ Enabling Technologies Exchange-Traded Fund HealthShares™ European Drugs Exchange-Traded Fund HealthShares™ European Medical Products and Devices Exchange-Traded Fund HealthShares™ Gl/Gender Health Exchange-Traded Fund HealthShares™ Infectious Disease Exchange-Tradec Fund HealthShares™ Metabolic-Endocrine Disorders Exchange-Traded Fund HealthShares™ Neuroscience Exchange-Traded Furid HealthShares™ Ophthalmology Exchange-Traded Fund HealthShares™ Orthopedic Repair Exchange-Traded Fund HealthShares™ Patient Care Services Exchange-Traded Fund HealthShares™ Respiratory/Pulmonary Exchange-Traded Fund HealthShares™ Composite Exchange-Traded Fund

Sincerely.